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File No. 0. Income Tax/ -42

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Legal DEPARTMENT

A BRANCH

Subject:— Opinions under the Indian Income-Tax Act, 1922

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File No. 0. Income-Tax/42

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Sr. No.	Compilation No.	Subject.	Pages.
		Opinions under the Indian Income-Tax Act, 1922.	
		O-Income Tax 1922.	
1.	O.No.3410, dt. 21-4-1942.	Agricultural income profit derived from the 'tindu' leaves exempt from the prunning constitute a cultivation of soil —	1
2.	23-1-1942.	Zamindari income deemed to be agricultural income. —	3.

Secy 30/4 DTP 304-56.

Legal Department.

Submitted.

2. In February 1942 there was reference from the Secretary to Government R.D. U.Provinces to the Secretary to Government R.D., Bombay asking him whether according to the Bombay practice, income from Zamindari Forests was deemed to be 'Agricultural income as defined in the Indian Income Tax, 1922. The question came to be referred to us. Our opinion is at p.15 in the file. Subsequently the U.P. Government was asked to supply this Govt. with a copy of judgment of the Income Tax Tribunal in the case of Raja Shatrunjai Deojisaheb Vs. The Income tax officer Sitapur from which the U.P. Government's reference arose. The copy received is at pp. 25-26 in the file. The case was remanded on the point whether any agricultural operation was involved in connection with the bringing up or nursing of catechu trees.

3. This may now be remarked as, "seen and returned to F.D." The copy of the judgment does not appear to be necessary for our files.

Id. xxx
28/1

S.A.S. Id. R.T.K.
28/1

A.L.R.
Id. R.S.H.
28/1.

MRP.
30/4/56.